IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 21786 of 2004

Between:

M/s. Aparna Traders, rep. by its Proprietor

Tadikonda Ramesh, S/o.Nageswara Rao,

Gopalareddy Street, Tenali, Guntur District.

..... PETITIONER

AND

1. The Deputy Commercial Tax officer, Gandhi Chowk, Tenali.

2 The Commissioner of Commercial Taxes, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ, direction or order, more particularly one in the nature of writ of Mandamus declaring the action of the 1st respondent in issuing attachment order dated 16-09-2004 is illegal, arbitrary and contrary to the rules and set aside the same by imposing heavy costs on respondents.

For the Petitioner: MRS. MADHAVI KAMBHAMPATI, Advocate.

For the Respondents: GP FOR COMMERCIAL TAX

The Court made the following Order: (per Sri B. Sudershan Reddy, J)

The writ petition is absolutely frivolous in its nature. The petitioner appears to be indulging in speculative litigation. In the very impugned notice itself, it is stated that the petitioner was put on notice requiring it to pay the arrears of amount specified therein and in spite of the same, the petitioner did not pay the same and committed default. It is under those circumstances, proceedings have been initiated under the provisions of the A.P Revenue Recovery Act.

It is not possible for this Court to decide as to whether there is any amount of tax at all due to be payable by the petitioner. That question had already attained finality and cannot be gone into in the recovery proceedings. The procedure followed by the respondents in invoking the power under the A.P Revenue Recovery Act does not suffer from any legal infirmity or procedural irregularities.

For the aforesaid reasons, we find no merit in this writ petition and the same shall accordingly stand dismissed.

(B. Sudershan Reddy, J)

01-12-2004

(T.Ch. Surya Rao, J)

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To

1. The Deputy Commercial Tax officer, Gandhi Chowk, Tenali.

2. The Commissioner of Commercial Taxes, Hyderabad.

3. Two CCs to the Government Pleader for Commercial Taxes, High Court of Andhra Pradesh, Hyderabad (OUT).

4. Two CD copies.